

November 30, 2006

Federal Election Commission
Att'n: Karen E. Trainer
Senior Campaign Finance Analyst
Reports Analysis Division
999 E Street, NW
Washington, DC 20463

RE: Amended December Monthly Report (11/01/05 - 11/30/05)
FEC Identification Number C00110478

Dear Ms. Trainer:

This response is in reference to your letter dated November 3, 2006 requesting additional information as prompted by the Commission's preliminary review of the report referenced above.

Please note that in November 2005 a total of \$22,500 was disbursed by Peabody Energy Corporation Political Action Committee (Peabody Energy PAC) to federal candidates and committees. Initially disbursements in the amount of \$5,500 were reported in December's Monthly Report which was originally filed on December 20, 2005. These disbursements were for contributions that were made to federal committees and candidates on November 30, 2005. Please note that due to an oversight the additional contributions that were made on November 4, 2005 and November 11, 2005 were not entered into the FEC reporting system for that month and therefore were not properly disclosed on Line 23 of the Detailed Summary Page in the original report.

We certainly do regret the inconvenience this has caused the Commission in following up on this clarification and we certainly do understand the importance of fully disclosing this information in a timely manner in accordance with 11 CFR 104.3. Please note the report referenced was amended as you are aware of to reflect the proper disbursements and all filed reports thereafter have also been amended and refiled to properly reflect this oversight error.

Please note this is the first amended report that has been filed by this PAC since August, 2003. As you will notice, this PAC has had minimal reporting amendments in the past and most certainly this is the first amendment that has been filed as a result of an oversight of this type. In addition, Peabody Energy PAC utilizes an outside source (PASS) to review all contributions to federal candidates and committees to therefore ensure we have not exceeded expenditure limits.

Please accept our apology for this inconvenience and feel free to contact me should you have any additional questions.

Sincerely,
Walter L. Hawkins, Jr.

Peabody PAC Treasurer